

THE *Taxes &c.*
Present Management
OF THE
CUSTOMS.
BEING

A DETECTION of *Grand Frauds* in that Branch of his Majesty's Royal Revenue, to the Value of above Five Hundred Thousand Pounds *per Annum*, by the false Entries of PEPPER and TOBACCO for Exportation, as it has been laid before, and approved by the REGENCY and the LORDS of the *Treasury*.

WITH AN
Impartial Account of the Proceedings relating thereunto, before Sir John Stanley, Sir Matthew Dudley, Mr. Poultney, and Mr. Pringle, Commissioners of the CUSTOMS.

AND
Exact Copies of their Minutes, Letters, &c.

By ROBERT LOGGIN *Gent.*

LONDON:

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(Price One Shilling)

THE
LONDON
CUBES

A DRYER OF CUBES
FOR THE DRYING OF
THESE CUBES
AND FOR THE DRYING OF
THESE CUBES
AND FOR THE DRYING OF
THESE CUBES



CO. 101
AND
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TO THEIR
EXCELLENCIES
THE
Lords JUSTICES.

May it please Your EXCELLENCIES,

WE are very sensible that this Dedication is of the highest Nature that was ever made, and that therefore the Subject it recommends to such Patronage, should be of the like great Kind. It is a Dedication to many Personages, each single one whereof might well employ a several Orators Life-time in writing his proper Panegyrick. Addressing to the present Lords Justices is really addressing to the highest Light of the Protestant Church, to the greatest Ornament of the best Laws, to the chief Glory of the most conquering Field, and to the consummate Wisdom of the politest Cabinet in Europe. The Highest and most Important Station of Life,

(ii)

which Subjects can enjoy, or a Monarch can bestow, is that, in which You are justly placed, of representing Majesty itself in the most immediate manner. It is indeed a Trust, which I think (and which I humbly believe You will freely give me leave to say Your Excellencies think) has in it something far more precious than all the Glory of Your former Lives, than all the Advantages of Your Blood. We forbear therefore mentioning the innumerable Particulars of Personal Merit, Worth and Virtue: And we dare be bold to think we may tell You, that we can in a few Words do Your Merits as much Justice as could be done them by the Longest and the most Eloquent (that is to say) the exactest Relation which could be given the Publick of them all. For, give us leave to say (what we know will please You, because it ought) we think we set all Your Virtues (May it please Your Excellencies) in a fairer and brighter Point of Light, than the best written History of Your Lives could do, by only telling future Times, that You are, what You now are, the Guardians of Great-Britain in the Absence of our Sovereign, and such Guardians made by the Choice of the wisest and greatest Monarch that ever sway'd a Sceptre; by the Choice of King GEORGE.

The only Subject, that ought by way of Address to take up the least precious Ad-
ments

of a Body so August and Represent-
 ative of Royalty, ought to be the Noblest in
 Nature, and that it is certainly offering Means
 how some considerable Good may be done to
 some: ~~Country~~, and great Advantages pro-
 cured to the Crown. ~~of it is in the way of~~
 Correcting ~~the wrongs and~~ Errors committed
 in the Customs whereof they lay, was by
 His most Sacred Majesty deemed worthy His
 own Royal Notice. At the opening of a Ses-
 sions, He recommended the Care of that Af-
 fair to His faithful Commons in a most gra-
 cious Speech. We therefore, tho' with a
 true Sense, and with the most humble Ac-
 knowledgments, that we are Two of His Ma-
 jesties lowest Subjects, cannot doubt of re-
 commending ourselves and this Treatise to
 the Patronage and Protection of Your Ex-
 cellencies, when we assure Your Excellencies
 the whole Tendency of the following Sheets
 is, that the most unexampled Abuses, and
 the most prejudicial and fraudulent Practises
 committed against the Customs of the King,
 may be clearly laid before Your Eyes, and
 so be effectually corrected and advantageously
 reformed.

If we have committed any little Error,
 (for want of Judgment in any Page) and
 plead our Zeal for an excuse, we hope we
 shall not plead in vain. One of us (may it
 please Your Excellencies) is a Custom-house
 Officer tho' of low degree bound by his
 Oath

(iv)

*Oath to discover those Practices which he
thinks Fraudulent; Point of Conscience com-
pell'd him to write his Part, and the incli-
nation we have to do the Publick a Service,
mov'd us both, first to publish this Book, and
then to present it to Your Excellencies, with
a Dedication at the beginning of the Trea-
tise, and at the conclusion thereof, with a
joint Petition, not only for Your Pardon but
for Your Encouragement of*

May it please Your Excellencies,

Your EXCELLENCIE'S

Most Obedient and

Most Devoted Servants

*Robert Loggin.
John Rotherbam.*



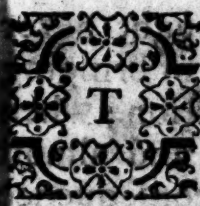
CHAP. I.

WRITTEN BY

Mr. Loggin and Mr. Rotherham

JOINTLY.

*That placing duly Rewards and Punishments
is of the highest Concern to every Go-
vernment.*



HERE is certainly in a good Man
a natural Love to his Country, and
he must often have hearty and e-
mulous Wishes within himself to ap-
prove himself a profitable Member
thereof, merely for that Love. But still there
is an Ambition or Covetousness interwoven in
every Mans Constitution to a greater or lesser
Degree ; so that the love of Good only grows
lively according to the Faith, which he has,
that his Merits will not be overlook'd, and
consequently will be rewarded by his Supe-
riors, either with distinguishing Honour or Ad-
vantage, according as his Temper leads him
to Ambition or Riches ; without this future
Prospect, he may think those of his Country
B ungrateful

ungrateful, in whose Breast it is to distinguish him, and his Love to his Country will in time grow more and more languid, and so in the end quite fade away and decay. So that to reward the Man of Ambition, that is deserving with suitable Honours, and to bestow on the Man of a coveting Temper a convenient Wealth, is the fuel which must feed the Warmth, and keep alive the Fire of Zeal, even in the Patriots Bosom.

On the other Hand, if a Man ill inclin'd, who would for private Ends venture to injure his Country, finds he may do it unpunished and unopposed by little underhand Artifices, he will encourage many others to do the like; and Thousands, that would have been Innocent grow Guilty, because the first, who ought to have been found guilty in a Tryal by his Country, passes for an innocent Man, a Man of Integrity and of personal Worth.

Therefore wholesome and seasonable Punishments are highly necessary, and ought never to be neglected (if possible) for fear of bringing the Virtues of good Men to a Defection; when they see Corruption encouraged, and almost grown a Perfection, the natural consequence of neglected Chastisement in proper Cases: Therefore (as all Statesmen have ever agreed) a due placing of Rewards and Punishments is the CARDINAL Virtue and Knowledge of all prime Ministers, and the Hinge upon which each regular and happy Government turns and depends, and without it the whole Fabrick must lie with its Doors wide open to Anarchy and Confusion.

C H A P. II.

The Authors of this Book Robert Loggin and John Rotherham do make a heavy Charge against some, that the Crown is highly wrong'd, and desire that Reward or Punishment may be given where it is deserved.

THE Charge we pretend to maintain, is, that, the Duties of Tobacco and Pepper amounting by the nearest Calculation we can make to about a Million of Money Yearly, are reduced by some fraudulent means to little or nothing, as reference being had (or granted us to have) to the Custom-House Books, may fully and at large, as we are sensible, be made appear.

After our saying and alledging this, there must be a wrong somewhere, and a great wrong; either we must wrong our Countrymen by so black and heavy a Charge, and if we don't make it out (access being granted us to the Custom-House-Books) let the Punishment be ours; but if we make good the Charge, and shew how so great a grievance may be redress'd, then let the Punishment light at the Doors of them, who shall be found fraudulent, and some Reward be given to Persons, that make so bold, so ample, and so advantageous an *Information* and Discovery. A Million is no trifle, it is a thing worth a great many Patriots looking into; and we will (if that access be granted us,) lay this Matter in still a plainer

Light than we can now, and then we desire Judgment of the Publick. Having spoken of *Information*, which is counted Scandalous, it will be proper to premise a Word or two concerning *Informers*.



C H A P. III.

That Informers in all Cases are necessary, but in some are the vilest of Men, and in some the most glorious in regard of themselves, and beneficial in regard of their Country. Written by Mr. Loggin and Mr. Rotherham jointly.

IT is as certain that all Governments and Bodies Politick will have evil disposed Persons in them, as that a Body natural is liable to some ill Humours, and those like these will, if not discovered and healed, grow into an incurable Disease, and bring the Body Politick like a natural one to its death Bed, and cause it after a miserable Agony to expire. As therefore it is necessary for some People to sit up and watch round a sick Person, that the Physician might be sent for upon every dangerous Turn of the Distemper; so in a great Body Politick that is always crazy in some Limb or another, it is necessary that abundance of Spies and Informers be abroad to fetch and carry Notices between Statesmen (who preside as the Physicians of Government) and these evil humour'd People, that Remedies may be provided

ded for the Cure, which Cure must be effected sometimes by Blood-letting, sometimes by Confinement, sometimes by Fines, and sometimes merely by bare Threats to frighten away the Disease.

It is said somewhere by a very great Statesman, that one ought to love ones Countries Interest even before the Interest of Father and Mother, and to see them ruin'd before one will permit ones Country to be destroy'd; and furthermore, that one is obliged to lose ones own Life to protect ones King from Danger, as a Arm is naturally lifted up by a Man to save his Head. But the same Author continues to say, that a Man of Honour should not inform against his greatest Enemy tho' liable to capital Punishment, for his intended Iniquities against the Publick.

I forget the Author, but never can forget such noble Sentiments proceeding from the very Height of publick Spiritedness. I shall however take leave to explain the Reason of his hatred against Informers.

Of Informers there are two Sorts, the one as glorious as the other is infamous.

The infamous Sort of Informers are a Set of People who guided purely by their own self Interest, trouble a State on purpose to make themselves Work, upon the Ruin of Men, who would have been Innocent, if they had not us'd cunning Instigations to make them Guilty: These are set on by impious Statesmen, who like bad Physicians set on Apothecaries to destroy the Healths of Men, that they may make an Interest to their own Pockets, by curing or killing them. These are a People too infamous to be spoken of in this Paper, and are commonly

commonly concern'd in Matter of Scandal against Ministers of State, treasonable Words, high Crimes and Misdemeanors, treasonable Practices, sham Plots, &c. And it is only against these the Author I quoted meant to inveigh in that fine Sentence.

There is another Sort of Informers, who (tho' the Name by reason of the Villains last mention'd is grown shameful and ignominious) are as glorious and honourable as they are necessary and useful to a Government.

These are those, who diligently watch Men that rob the publick Treasure, and discover them in their Acts of Iniquity. The Discovery of such Men is no more shameful than it is for a Gentleman to discover a vile Thief and Burglarer, that is breaking into his Neighbours House. On the contrary, conniving at such a thing is making ones self a Partner in the Robbery. There this is only difference in the Comparison, that in a private Theft a Man who discovers it, does it only thus far naturally, because that Thief at his Neighbours, may, if not prevented, come one time or another to his own Door, whereas in a publick Theft of the Nature we are going to discover, the Discoverers (or call us if you please the Informers) doe it more naturally, because they see a Man in the very Act of robbing them among the rest of Mankind. For a publick Thief of the Kings Customs, robs me, and you, and every Body in the Kingdom, wherein he lives. So much must every Year be raised for the Service of the Year. If a great Sum be diminished in the Kings lawful Customs, it must be raised another way, and then every Penny taken by the Tax gatherer at every Door in this

this Kingdom to supply such a Deficiency is a Robbery, committed at each Mans Door by those who were the Authors of that Deficiency, by robbing the Customs of the King. Can any one stand by such a publick depeculator and condemn the discoverer, when every Man that reads the discovery reaps a Benefit from it, which the discovered Thief had before privately stolen from him?

Prompted on and urged by a Sense of Honour, and a wish to the publick Good of Mankind. We (tho' private Men) will venture to run the risque of the hatred of a Thousand powerful Enemies, and be proud to make them *our* Enemies, by declaring, shewing, proving, and demonstrating, that they are the Enemies of *Mankind*. The reason why I call them Mankind's Enemies is, because their Depeculations from the Publick are of so immense a Value, that only in the Customs of a few Commodities (if put a stop to) would add no less than Five Hundred Thousand Pounds a Year to the Royal Revenue; and surely laying down the Ways and Means of saving half a Million of Money to a Kingdom lying under so heavy a Pressure of Debts as ours does, deserves the Protection and Encouragement of the King himself, and all great Men; (the Benefit of which we lay a Claim to by the last Act, and former Acts in such Discoverers behalf made) and it Merits likewise not only the greatest Attention of all our Readers, but the Thanks of all our Countrymen. We will now lay down before the Eyes of every Body, the flagrant Enormities and Cheats committed against the Government, and shew first what Steps we took to have done it in another manner before we committed this

to

to Print; what Time, what Labour, and what Expences, we have been at, what Friends we made to bring these **PRIVATE** Publick-Thieves to condign Punishment; and the means by which we have hitherto been prevented, in order to get over all those Obstacles at last, and to bring about effectually what we have so long intended, to our own Glory, and for the Publick Welfare.



CHAP. IV.

What an Informer ought to do to deserve a Reward. Written by Mr. Rotherham and Loggin jointly.

THAT Informer, who does somewhat more for the good of the Publick, than those Informers do, whom the Wisdom of the Parliament hath judged worthy of an appointed Reward for *their* Discoveries, deserves a Reward from the publick for *his* Services, though they are not exactly of that same kind to which the Letter of the Law allots a *Premium*. To avoid too many Examples, We will produce one which will conclusively prove the Veracity of the Proposition We have here laid down.

The Example is as follows.

Anno 8vo. Anne Reg.

IN an Act called an Act for granting to her Majesty new Duries of Excise, and upon several imported Commodities: And for

“ for establishing a yearly Fund thereby, and
 “ by other Ways and Means to raise Nine
 “ Hundred Thousand Pounds by Sale of An-
 “ nuities. And (in default thereof) by ano-
 “ ther Lottery, for the Service of the Year
 “ One Thousand Seven Hundred and Ten.

In a Part of this Act relating to Pepper, &c.
 are the Two following Clauses, *viz.*

“ And for preventing all clandestine import-
 “ ing or bringing any Pepper into this King-
 “ dom of *Great-Britain*, Be it further enacted,
 “ by the Authority aforesaid, That if any Per-
 “ son or Persons, or Bodies Politick or Cor-
 “ porate, from, and after, the said Seventeenth
 “ Day of *February*, One Thousand Seven Hun-
 “ dred and Nine, shall import or bring any
 “ Pepper into any Port of, or, in this King-
 “ dom of *Great-Britain*, (other than the Port
 “ of *London*) or unto the Port of *London*, and
 “ shall not make due Entries of such Pepper
 “ so imported and brought in, and bring the
 “ same into the said Warehouse or Ware-
 “ houses, as aforesaid, the same shall be, and
 “ is hereby, adjudged, deemed, accounted and
 “ taken, to be clandestine Running and un-
 “ lawful Importation thereof, and such Person
 “ or Persons, or Bodies Politick or Corporate,
 “ so offending therein, and their Abettors,
 “ shall not only forfeit and lose all such Pep-
 “ per clandestinely run, as aforesaid, but also
 “ the Sum of one hundred Pounds to be reco-
 “ vered and divided, one Moiety to her Maje-
 “ sty, her Heirs and Successors, and the other
 “ Moiety to the Person or Persons that shall
 “ seize, sue or inform, for the same, in any
 C “ of

“ of her Majesty's Court of Record at *West-*
 “ *minster*, or in the Court of Exchequer in
 “ *Scotland*.

And in another Place of the same Act it is likewise said.

“ And for preventing the clandestine car-
 “ rying of any of the said Pepper out of the
 “ said Warehouses, Be it enacted by the Au-
 “ thority aforesaid, That the Keeper or Keep-
 “ ers of the said Warehouse or Warehouses,
 “ (who shall be provided at the Charge of the
 “ Importers) shall keep one or more Book or
 “ Books, wherein he or they shall fairly enter
 “ or write down an exact, particular, and true
 “ Account, of all Pepper which shall be brought
 “ into and carried out of his or their said Ware-
 “ house or Warehouses, and the Days and
 “ Times when the same was so brought in and
 “ carried out, and how much thereof was de-
 “ livered out to be consumed and spent in
 “ *Great-Britain*, and how much for Exporta-
 “ tion as aforesaid; and shall at the end of
 “ every Six Months transmit in writing an ex-
 “ act Account thereof, upon Oath, to the Com-
 “ missioners of the Customs for the Time Be-
 “ ing; together with an exact Account of how
 “ much shall be remaining in his or their said
 “ Warehouse or Warehouses respectively: And
 “ the said Commissioners are hereby impow-
 “ er'd and enjoyn'd within one Month after
 “ the same shall be transmitted to them, as a-
 “ foresaid, to appoint one or more Person or
 “ Persons, to inspect the said Book or Books,
 “ Warehouse or Warehouses, and to examine
 “ the said Accounts; and if upon Examina-
 “ tion

tion it shall appear that any of the said Pepper was delivered out otherwise than as aforesaid, or before paying the Duties of such the said Pepper, as shall be sold to be consumed and spent in *Great-Britain*, or giving such Security as aforesaid, for such of the said Pepper as shall be deliver'd out for Exportation as aforesaid, then the Warehouse-keeper or Warehouse-keepers, so offending therein, shall not only forfeit and lose the value of the said Pepper so carried out as aforesaid, and be for ever disabled from any publick Employment for the future, but also shall forfeit the Sum of One Hundred Pounds for every such Offence, to be recovered and divided as aforesaid.

Now if in case a Man for the discovery of any one little particular, shall have the Glory of pleading so great a thing as an Act of Parliament to be his Title to a Reward even a half of his Discoveries; what shall that Man *a fortiori* be deem'd to merit? what shall he be intitled to? that, when all those particular Frauds lie cloak'd and hoodwink'd by Combination and Artifice, brings them even in general to Light, and shews them amounting in every Year to no less than half a Million of Money: The Letter of the Law in this Case perhaps may not be construed to favour the Discoverers; but does not the Law of Reason, upon which that Letter is founded, imply their Encouragement, nay even tacitly as it were, command them a Reward?

Here in Three separate Chapters we will tell what we have already done to deserve some Reward, and then in another, what we are

now doing : But first we will palpably prove the Cheats and Frauds which put us upon these Endeavours, and then let the World Judge. But first we will take leave to remark and set down one Error that seems to be between the Accounts in the Clerk of the Pells Books, and the Accounts of the Books of the Custom-house relating to some Duty upon Pepper in the Year 1716. which when inspected and amended may bring several other Matters to a clear Light, and for which alone we hope we are intitled to a Reward.

CHAP. V.

An Error that we humbly conceive ought to be amended in the publick Accounts, relating to his Majesties Customs upon Pepper. Written by Mr. Loggin singly.

IN the first Place we make bold to advance this Proposition. That on the Twenty Sixth of *November*, 1716. there had not been any Pepper entred for home Consumption for Six Months then last past ; that consequently all has been entred for Exportation, which has been spent, used or consumed in *Great-Britain*. And also that this has been the Practice for divers preceding Years, and ever since, save only about Twenty Baggs, which one Mr. *Coleman* had formerly entred for home Consump-

In

In order to prove this Assertion one of us, viz. Mr. Loggin went and searched the Custom-house Books; after searching of which in the Presence of the Comptroller and Warehouse-keeper of the Pepper Warehouse, he took his Oath on the Twenty Fourth of July, 1717. before Baron Price one of the Barons of his Majesties Exchequer, that on the Twenty Sixth of November, 1716. he deliver'd an Information in Writing to the Commissioners of the Customs, shewing that all Pepper used in Great-Britain for Six Months then last past, had been entred for Exportation.

Now the said Mr. Loggin having read over (in an Act made in the eighth Year of her late Majesty Queen Anne, called an Act for granting to her Majesty new Duties of Excise, and upon several imported Commodities, and for establishing a Yearly Fund thereby, &c. This Clause in Page 126 and 127. viz. And it is hereby enacted, that all the Monies arising by the Duties hereby granted, and Provisions hereby made for Payment of the several Annuities; which shall be payable upon this Act, shall be fairly and duly entred in one or more Book or Books, to be kept in the Offices of the Auditer of the Receipt, and Clerk of the Pells for that Purpose, to which all Persons concerned at all seasonable Times, shall have free Access, without Fee or Charge. Mr. Loggin (we say) having read this Clause, went to the Clerk of the Pells, and desired an Account of the several Sums paid into his Majesties Exchequer from Michaelmas 1714. to Michaelmas 1717. And the Account given was as follows, viz.

Half

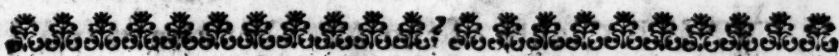
Half Year.	Tobacco.			Pepper.		
	l.	s.	d.	l.	s.	d.
from <i>Mich.</i> 1714. to <i>Eas.</i> 1715.	503	64	00	06	181	78
from <i>E.</i> 1715. to <i>M.</i> 1715.	491	02	00	06	62	66
from <i>M.</i> 1715. to <i>E.</i> 1716.	280	18	18	7	114	94
from <i>E.</i> 1716. to <i>M.</i> 1716.	748	27	18	05	134	61
from <i>M.</i> 1716. to <i>E.</i> 1717.	424	26	01	05	128	45
from <i>E.</i> 1717. to <i>M.</i> 1717.	489	12	17	9	81	81

Now what we have here at present in this Place to examine into, is, only the Account given of the Sum paid into the *Exchequer* for Pepper in the Year 1716. And that is,

from *Mich.* 1715. to *Easter* 1716. 11494 15 01
 from *Easter* 1716. to *Mich.* 1716. 13461 01 9

Here we humbly conceive there must be a considerable Error, for Mr. *Loggin* searched the Custom-House Books, and (as he says upon Oath) on the 26th of *November*, 1716. an Information in writing to the Commissioners of the Customs, shewing, that all Pepper used in *Great-Britain* for six Months then last past, had been entred for Exportation, except the 20 Bags of *Colemans*. And since that proceeds to say further, it was the same Case six Months before, &c. So that it must be all draw backs, and no Duty paid that Year, namely 1716. according to what Account he gives out of the Custom-House Books: And yet the Clerk of the Pells gives an Account of such Sums paid as above in that same Year, namely 1716. so that there must be by demonstration an Error worth setting right. For if the Account given by the Clerk of the Pells be right, then the Account

Account in the Custom-House Books must be wrong: And if the Account in the Custom-House Books (as set forth in the Information of Mr. *Loggin* upon Oath) be right, then the other Account given by the Clerk of the Pells must be wrong, by some Mistake or Error wheresoever it lies. And this we jointly offer to the Publick, that it may be look'd into; inasmuch, as it concerns no less then a whole Years Revenue arising to the Crown from the Duties upon Pepper, and for offering even this to the Publick, we humbly conceive that by what is imply'd in the above-mention'd Act of Parliament, we shall be deem'd worthy of a handsome Reward.



C H A P VI.

What I have done as an Informer against, and Discoverer of, the Frauds committed in the Customs. Written by Mr. John Rotherham singly.

BEFORE I come to the Informations, that I intend to mention in regard to the present Time, it may not be amiss to shew, that I have not in like Cases been demeritorious heretofore; because, when the discouragements I met with then are set up to view, they may be judged by the candid Reader, to add not a little to the Industry of a Person who would not let them be Hindrances and Obstacles to his undertaking the like again at all Hazards, when proper Occasions afterwards occur'd,

I must therefore here let the Reader know, that (as to the draw-backs on Tobacco) I was instrumental in offering to the House of Commons a means for preventing the Cheats occasioned thereby, the Purport of my meaning being made Part of a Clause which they passed into a Law.



SECTION. I.

What I did formerly without Encouragement.

“ THE Clause of the Act above-mention’d
 “ is as follows: And whereas for some
 “ Years heretofore, several Merchants and o-
 “ thers, importing Tobacco into this Kingdom,
 “ have had the Customs and Duties on great
 “ Quantities of such Tobacco, remitted by the
 “ Commissioners of the Customs, on pretence,
 “ that such Tobacco or some Part thereof, hath
 “ receiv’d Damage in their Voyage homeward,
 “ and yet, nevertheless great Part, if not all
 “ such unaccustomed (pretended damaged) To-
 “ bacco, hath been exported to Parts abroad,
 “ and the Exporter hath obtained a draw-back
 “ thereon, to the considerable lessening the re-
 “ venue and great Discredit of our Trade in that
 “ Commodity in Foreign Markets. To prevent
 “ which for the future, and to the end and intent
 “ that no damaged or pretended damaged To-
 “ bacco may have the Custom or Duty remit-
 “ ted thereon, and afterwards a draw-back ob-
 “ tained and gotten on such unaccustomed To-
 “ bacco,

" bacco as if the same had pay'd the Customs and
 " Duties laid thereon. Be it enacted by the Au-
 " thority aforesaid, that the Commissioners of the
 " Customs for the Time being shall not from and
 " after the Day of 1711 remit
 " the Custom or Duty on any Tobacco impor-
 " ted into this Kingdom on pretence that such
 " Tobacco is or hath been damaged in the Voy-
 " age hither, unless such damaged or pretended
 " damaged and uncostomed Tobacco shall in one
 " entire Quantity, either in bulk or Cask, as the
 " same shall have been imported, be publickly
 " burnt and destroyed as near as conveniently
 " can be to such of his Majesty's Custom-house
 " or Houses, belonging to the Port or Ports such
 " damaged or pretended damaged Tobacco shall
 " have been landed at, any Law Custom or U-
 " sage or any thing before herein contained to
 " the contrary thereof in any wise notwith-
 " standing.

It will be proper for the Reader to Remark
 those Words in the Clause itself, *viz. to the*
considerable lessening the Revenue and great discre-
dit of our Trade in that Commodity in forreign
Markets, To prevent which, &c. Here the Rea-
 der observes the Revenue was considerably
 lessen'd, and to prevent this the same means
 was taken and pass'd into a Law, which was
 the original Thought and Invention of one of
 the Authors of this little Tract. He thought
 therefore that he might reasonably hope for
 some Encouragement for propounding Means
 whereby to prevent the Royal Revenues being
 considerably lessen'd. He therefore made some
 Applications to some worthy Members of the
 then House of Commons and obtained (as he
 thought) enow for the Justification of his Me-
D
rit,

rit, and the Recommendation of himself to
Some Office by way of reward for his good
Offices to the Publick.

The Recommendation was as follows.

“ **W**E whose Hands are hereunto sub-
“ scribed do hereby certify that **JOHN**
“ **ROTHERHAM** delivered a printed Paper
“ called his Petition to the House of Commons,
“ wherein he proposed as an expedient to pre-
“ vent Frauds in the Importers of Tobacco, that
“ whenever any Importer apply'd to the Com-
“ missioners of the Customs to remit the Duty
“ on Tobacco, under Pretence of its having
“ been damaged, it shall not be remitted, un-
“ less such Tobacco be in one intire Quantity
“ publickly burnt or destroy'd in Bulk or Cask
“ as imported, and the same Clause or one to
“ the like Effect being made Part of the Act
“ for encouraging the Tobacco Trade, and
“ the expedient appearing to be the original
“ Thought and Contrivance of the said *John*
“ *Rotherham*, in order to the proposing which
“ he must necessarily have been at Pains and
“ Expence. We therefore recommend him
“ to your Favour for a Reward suitable to such
“ his Service, as you shall think fit,

Ja. Bertie.

Ra. Freman.

Tho. Halsey.

Hen. Bertie.

Ja. Medlycott.

Will. Collier.

Alex. Pendarves.

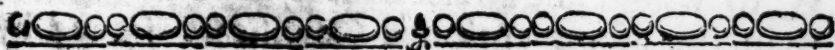
Will. Orde.

Charles Caesar.

Th

The original of this Recommendation was left in the Treasury the 12th of July, 1714.

IT was address'd to the Earl of Oxford, Duke of Shrewsbury, the late Earl of Halifax when Treasurers; it was likewise directed to the Commissioners of the Customs. But after all my Pains and Expence, and after all my Success in bringing (what I intended) to pass, for the good of the Publick; I had no Success in Point of Reward, but was forc'd to sit down with Loss for being studiously and laboriously Serviceable.



SECTION. II.

What I am now doing together with Mr. Loggin, as Discoverer of the Frauds committed in the Customs. Written by Mr. John Rotherham singly.

I Can by no means help indulging myself with the thought, that every impartial Reader will attribute to me some Merit for what I have already done, tho' some time is elapsed since, and I remain still unrewarded; because the Advantages arising from my Invention are so far from being effaced, that they are increas'd by the running on of Time. Since the Act that pass'd thro' both Houses of Parliament, and had the Assent from the Mouth of Majesty that it should pass into a Law, says

D 2

expressly,

expressly, that it was made to PREVENT the Royal Revenue being CONSIDERABLY DIMINISH'D, and to PREVENT the GREAT DISCREDIT OF OUR TRADE IN FOREIGN MARKETS. What greater Proof could be given? what more glorious and effectual Testimony represent the Desert of the Person who was the original Inventor of the Means to cause such a Prevention of the Royal Revenue being so considerably diminished, and of the great Discredit of our Trade in Foreign Markets? And what nobler Evidence? what clearer Proof? what stronger and brighter Testimony can be given to prove who the Person is, to whom the Merit of it is to be attributed, than the aforementioned Certificate signed by the Hands of so many honourable Members of the House of Commons, who were present and Parties to the passing of that Act, in which they have done me the Honour and the Justice to certify, that I *John Rotherham* was the original Inventor and first Representor thereof to the Parliament? But as strong as these Arguments might seem on my side, the then Commissioners of the Customs were pleas'd to think them weak, and call'd me a silly weak Man for my Pains to think them otherwise, tho' I was sensible, that all the Weakness of my Reason lay only in the Lowness of my Condition, whereunto the various Attendances and Expences I was at to bring that publick Good about, had reduced me. But enough, that Merit of mine is past and forgotten, and I got Contempt and Loss for my reward, a very great Discouragement every Body must own. But I glory that I can say it was not sufficient to deter me from endeavouring a second Time

to Merit well of the Publick, at the new Expence of my own Time and Money, with as unlikely Hopes of a Reward as before.

For this End after having made diligent Researches, and found that enormous Frauds continued to be made in his Majesties Customs, and that they were either not perceiv'd, which is the best and the most Charitable Thing we can say of those who ought to look after them, or else what is worse (if perceiv'd) totally neglected and disregarded, I resolv'd to retrieve this want of Knowledge, or put a stop to this heinous Neglect, by setting these Frauds in a due and clear Light, that they might be prevented by my Means as others had been before.

In order to compass this great and laudable Design, and at the same time to avoid the invidious Names of a weak-headed Medler and Busy-body, I was resolved I would not entirely rely upon my own Insight into those Affairs, but I made my self acquainted with a Custom-House Officer, in so low a Post that he could get nothing by concealing the Truth from me, but might reasonably entertain Hopes of being better'd in his Condition if he join'd with me in my Resolution, and answer'd impartially to the Things I examined him upon.

After many Discourses with him concerning the Frauds of the Customs, I discover'd plainly that my Notions were errant Facts; and tho' it can't be alledged for the Man that he is in an high Post, yet he is a Person of good Penetration, and therefore he was sufficient to my Purpose that he had Eyes and was present, and could see, and did see the Frauds which I suspected were carrying on. I had then nothing

to look after, but the Veracity of his Assertions. I bid him not tell me one thing but what he would take his Oath upon if desired, and I would draw up a Memorial to the Lord Stanhope, and other Commissioners of the Treasury, which I accordingly did, and it was presented and receiv'd, and the Heads of it being sworn to in the following Affidavit, it will be sufficient to set down the Oath without inserting the recital of so long a Memorial.

The Information of Robert Loggin Custom-House Officer, upon Oath, November 26. 1716.

Robert Loggin Informant, delivered an Information in writing to the Commissioners of the Customs, shewing that all Peppers used in *Great-Britain* for six Months then last past, had been enter'd for Exportation, with an Account of 2133126 Pounds Weight of Tobacco entred for Exportation, from the 20th of *August* to the 20th of *September* last, inclusive, in the Port of *London* only, the draw-back whereof amounts unto 44440*l.* 17*s.* 6*d.* as appears by Mr. *John Whitfield's* printed Paper at the Custom-House.

This Informant in *September* last, sent the like Account to Mr. *Lowndes* of the Treasury of such Frauds, which is manifest, for that the Grocers buy Pepper at less Price than the Duty thereon.

That on the 15th of *May* last, he acquainted *Thomas Walker Esq;* a Commissioner of the Customs by Letter, that all the Pepper which had been spent, or used in *Great-Britain* for twelve Months last past, had been entred for Exportation, and therefore seizable, for being unac-
customed,

customed, the Duty not being paid: Which Letter Mr. *Walker* told this Informant, had been read at the Board, and that the Commissioners would consider of it.

That this Informant believes the Case is the same in Respect to Tobacco; for that in the Book of Rates reciting the Acts of Parliament, it is express'd, that the Duty thereon is totally discharged, on exporting it in legal Time.

That the Computer Mr. *Shaw* gave this Informant an Account in writing, that the drawback on Tobacco on Exportation, was a larger Sum than the Duty.

That the Secretary of the Customs declared to this Informant, on the 27th of *November* last, that the Board of Commissioners did agree with the Computer, that the drawback on Tobacco on Exportation, was more than the Duty; and that the Commissioners had nothing to do therein, by Reason the Merchants had the Laws on their side.

This Informant saith, that no Pepper in *Great-Britain* hath been entred for home Consumption for twelve Months last past; therefore, wheresoever the same can be found out of his Majesties Warehouse, ought to be seized as unaccustomed Goods, according to the Act of Parliament.

That for want of proper Officers being appointed to seize such unaccustomed Pepper according to the Law, the Royal Revenue greatly suffers.

This Informant further observed, that in *St. James's-Post* of the 10th of *April* last, there was an Advertisement, that there was imported in an *East-India* Ship called the *Katharine*, 663000 Pound Weight of Pepper, the Duty whereof

whereof amounts to above 60000*l.* in neat Money, over and above one half-penny per Pound, which Duty Pepper entered for Exportation only pays; which vast Sum was all lost to the Government by that Ship only. Some of the above-mention'd St. *James'*-Post this Informant hath deliver'd to several Members of Parliament; and he hath grounds to believe, such Methods are practis'd to defraud his Majesty of the Duty on Tobacco; for that the Entries of Tobacco for Importation are very fallacious and irregularly entred, by Reason enters by the Hoghead without mentioning the Weight.

Therefore this Informant apply'd himself to the proper Officer in the Long-Room at the Custom-House, who keeps Books of all the Entries of Imports and Exports to be seen by every Body, as this Informant hath been informed; and this Informant desired the Favour that he might from those Books transcribe an Account of the Imports and Exports of Tobacco and Pepper for twelve Months last past; and he refused to let this Informants take such Account from those Books.

That this Informant having lately read the Act of Parliament for encouraging the Tobacco Trade, wherein a Clause is inserted for destroying the damaged Tobacco, which was presented by one Mr. *Rotherham* to the honourable House of Commons; which Act this Informant believes did much advance the Royal Revenue, and would have done more, had not the Remainder of the whole Duty on Tobacco been granted away upon Exportation, and he hath been credibly informed, that the *French, Dutch and Bremeners*, lay Duties upon Tobacco

Tobacco, of the Growth of the *English* Plantations; and the larger Duties, for that the Parliament of *Great-Britain* lay no Duties at all on the same, when exported.

Jurat' 24 Die Julij, 1717.

Coram me Ro. Price.

ROB. LOGGIN.

CHAPTER VII.

Shewing, how being appointed by my Lord Stanhope to appear before the Commissioners, we did appear, and our Memorial being read, what Answer we made and how we were used. Written by Mr. John Rotherham singly.

HAVING presented the aforesaid Memorial to the Lord *Stanhope* at the Treasury; His Lordship after having consider'd thereupon, refer'd me to the Board of Commissioners, and bad me make use of his Lordship's Name: In pursuance to His Orders I did so; and Mr. *Carsass* put me off from Time to Time, by reason (as he said) he was attending the Parliament: Afterwards I wrote a Letter to the Board, requesting access, and was admitted: An Order also came for my Friend Mr. *Loggin* to appear, written by Mr. *Savage*, and we both accordingly appeared together. There were present

at the Board the Six Commissioners and Mr. Carcass the Secretary; Sir Walter Young being Chairman and Sir Thomas Frankland absent. After reading the Memorial and Affidavit, I was ask'd what I had to say to that Affair: I answer'd that I came by my Lord Stanhope's Order to prove the Allegations of my Memorial: But after having examin'd me to a few Points, instead of giving me any Incouragement, Sir John Stanley was pleased to say that if his Footman acted as I did, he would have him whipp'd. Mr. Carcass the Secretary took my Papers; I ask'd him to return them, but he answer'd he would keep them and did. I ask'd the Honourable Board if such a Memorial as Lord Stanhope sent them, and the Oath of a Custom-house Officer was trivial; Mr. Carcass reply'd it was, and without giving me leave to utter one Word, ordered both me and Mr. Loggin immediately to withdraw; and I could get no Answer since.

The Conclusion therefore of this little Treatise is an humble Petition of both Robert Loggin and John Rotherham, to their Excellencies the Lords Justices.

That the Commissioners of the Customs may the next Sessions of Parliament lay before both Houses a full Account of all the Imports and Exports of Tobacco and Pepper, especially in the Port of London, from the Twenty Fourth Day of June 1715. to the Twenty Fourth Day of June 1719. by which it will appear there is near as much Enter'd at the Custom-house for Exportation as for Importation, as the aforementioned Accounts do, and some that may be

fill

still added, might, shew to much Grounds to believe, by which means a vast Loss comes to the Crown. And then these Two Petitioners will endeavour to offer a Clause that may effectually prevent the like for the future: Begging in the mean Time the Protection of Your Excellencies, they will as in Duty Bound ever Pray, &c.

Robert Loggin Customs-house Officer.
John Rotherham

F I N I S.

E 2

Anno

The SUPPLEMENT.

THE aforementioned Petitioners add this humble Request, that (in the mean Time no Pepper but Mr. Coleman's, being duly entred) all Pepper found out of the King's Ware-house, may be seized by proper Officers of the Customs, it being leizable because out of the King's Ware-house, according to the Clauses out of the following Act of Parliament, and the under written Opinion of an Eminent Council Learned in the Law.

Anno Octavo Anne Regine.

An Act for granting to Her Majesty new Duties of Excise, and upon several imported Commodities, and for establishing a yearly Fund thereby, and by other Ways and Means to raise 900000 l. by Sale of Annuities : And in default thereof by another Lottery for the Service of the Year, 1710.

Page " **A**ND for preventing the Frauds
122. " which may be practised in un-
" shipping, to be landed, any Pepper, Rai-
" sons, Mace, Cinnamon, Cloves, Nutmegs,
" Snuff, or any other sort of Goods what-
" soever, subject to the Payment of Duties,
" without paying the same ; as also to hin-
" der the Importation of any sort of pro-
" hibited Goods into Great-Britain.
" Be it further enacted by the Autho-
" rity aforesaid, that if any Pepper, Rai-
" sons,

this Time (red) ouse, oms, Ware- e fol- writ- ed in
new l im- shing Ways ale of by a- the
rauds n un- Rai- megs, what- uries, hin- f pro-
utho- Rai- sons,
sons, Mace, Cinnamon, Cloves, Nut- megs, Snuff, or any other sort of Goods whatsoever, liable to the Payment of Duties, shall be unshipped with intention to be laid on Land, Customs and other Duties not being first secured or paid; or if any prohibited Goods whatsoever, shall be imported into any part of *Great-Britain*, then not only the said unaccustomed and prohibited Goods shall be forfeited and lost, but also the Persons who shall be assisting, or otherwise concerned in the unshipping the said prohibited and unaccustomed Goods, or to whose Hands the same shall knowingly come, after the unshipping thereof, shall Forfeit treble the Value thereof, together with the Vessels and Boats, and all the Horses, and other Cattle and Carriages whatsoever, made use of in the landing, removing, Carriage or Conveyance of any of the aforesaid Goods; One may Moiety of all which Forfeitures and Penalties shall be to the use of Her Majesty, and the other Moiety to him or them that will Seize or Sue for the same, to be recovered by Bill, Plant, or Information, wherein no Essoign, Protection, or Wager of Law shall be allowed.

“ Raisons, Nutmegs, Cloves, Mace, Cinnamon and Snuff, upon which the said

“ new

“new Duties by this Act granted are paid,
“or secured to be paid, be again exported
“at any Time or Times within Eighteen
“Months by *British* Merchants, or with-
“in Nine Months by Aliens, to be attempt-
“ed from the Emry of the said Goods,
“to be exported upon Oath, that then
“such Duties shall be repaid.

Page 119. “And such of the said Pep-
“as shall be for Exportation to Parts be-
“yond the Seas, shall be delivered out of
“such Ware-house or Ware-houses, unto
“the Importer or Importers thereof, or
“such Buyer or other Person or Persons,
“as such Importer or Importers shall ap-
“point in that Behalf, upon such suffici-
“ent Security to be first given by the said
“Importers, or such Buyers, or other Per-
“sons; to Her Majesty, Her Heirs, or
“Successors, (which Security the said Com-
“missioners of Her Majesty's Customs are
“hereby required and impowered to take)
“that the same and every Part thereof shall
“be exported and not relanded in *Great-*
“*Britain*, which said Securities shall be
“discharged without Fee or Reward upon
“Certificate, returned or produced to the
“said Commissioners of the Customs, un-
“der the Common Seal of the Chief Ma-
“gistrate, in any Place or Places in Parts
“be-

“ beyond the Seas, or under the Hands and
“ Seals of Two known *British* Merchants,
“ then being at such Place or Places, that
“ such Pepper was there landed, or upon
“ Proof by credible Persons, that such Pep-
“ per was taken by Enemies, or perished in
“ the Seas; the Examination and Proof
“ thereof being left to the Judgment of the
“ said Commissioners of the Customs for
“ the Time being.

Q U E R Y.

I *F it can be proved that there is no Duty
paid for what Pepper is out of the
King's Ware-house, whether not Seizable
wherever found?*

I Am of Opinion that if Pepper for
which no Duty hath been paid, be
out of such Ware-house and in no other
Ware-house approved of by the Commis-
sioners of the Customs, such Pepper is Seiz-
able.

17 June 1719.

Henry Boulton.

beyond the Seal, or under the Hands and
Seals of Two known British Merchants,
then being at such Place or Places, that
such Paper was there issued, or upon
Proof by credible Persons, that such Paper
was taken by Thieves, or perished in
the Seas; the Examination and Proof
thereof being left to the Judgment of the
said Commissioners of the Customs for
the Time being.

QUEY.

It is to be proved that there is no Duty
paid for such Paper as out of the
King's Warehouse, whether now or
formerly.

And of Opinion that if Paper for
which no Duty hath been paid, be
of such Quality and in no other
Manner approved of by the Commis-
sioners of the Customs, such Paper is said.

17 June 1719.
Henry Boyle.



APPENDIX.

THE foregoing *Treatise*, having been laid before their Excellencies, the *Lords Justices*, and by them approved, and referred to the *Lords of the Treasury*, who were pleased to send down an Order to the *Commissioners of the Customs*, to inquire into these grand Frauds; I shall here give an impartial Account of the Proceedings of that Board, relating to the above-mentioned Message from the Treasury.

Having been out of Town for some Days on Account of my Health, I was at my Return informed, That the Secretary of the Customs had enquired after me; upon which I attended the Board on the 6th of *October* last, when I was called in, heard the Message from the Treasury read, and had the following Minute given me, by Order of the Board, which at that Time consisted of the following Commissioners, (*viz.*) Sir *Matthew Dudley*, Bart. Sir *John Stanley*, Bart. Mr. *Poultney*, and Mr. *Pringle*.



Minute, 6. October, 1719.

MR. *Loggin* attended the Board, relating to his Memorial, containing a Proposal to make a Discovery of Frauds in Drawbacks on Tobacco and Pepper, referred from the Treasury the 11th of *September* last; and the said *Loggin* is on *Wednesday* the 14th Instant to deliver in Writing what he has to offer, to make good the Allegations in his said Memorial; a Copy whereof is annext.

Cha. Carkeffe Secretary.

Accordingly, on *Wednesday* the 14th as above mentioned, I attended the Board, consisting of the same Commissioners, and gave in the following Remonstrance.

May it please your Honours,

BEfore I can return a direct Answer, as is required by your Minute of *October* 6th, 1719, I beg Leave to remonstrate the following Particulars.

I. Whereas, in *August* last, I presented my Book of Frauds to your Honours, before I made it publick; and instead of being

ing then called to prove the Contents before your Board, in a few Days after I received a Copy of your Minute, That I was dismissed, for Non-Residence, upon my Station at *Wolwich*, from the 5th of *August*, to the 14th.

II. That to clear my self from this false Accusation, I attended your Honours on the 26th of *August*, with a Certificate signed by many Witnesses, to prove my Residence upon my Station, on those very Days, I was charged with being absent; but I was denied the common Privilege of the most profligate Criminal, in either being heard before your Board, or suffered to know my Accuser; instead of which, I met with a very rude and unwarrantable Treatment from your Under Officers.

III. That being sworn by your honourable Board, to detect all Practices in the Customs, that I should think fraudulent; I looked upon it as my incumbent Duty, to act as I did: But the Usage I have had gives me just Grounds to suspect, that some of your Under Officers, are my Accusers, for detecting their Villanies; otherwise I should not have been thus treated by your Honours; before whom I am ready to prove the Frauds mentioned in my Book, even to a Demonstration, from the Accompts kept for Four Years past, by the Inspector

General, whereof I have true Copies in my Custody.

IV. That not having had a Hearing before your Honours concerning my Dismission, nor receiving my Pay; but on the contrary, Mr. *Meadcalfe* demanded my Deputation to be cancelled, and threatened me with an Action if I did not deliver it up; whereupon, I then found my self necessitated to appeal to those Powers, from whom I received an Order for that Deputation.

V. Pursuant thereunto, I first apply'd myself to the Right Honourable Mr. Secretary *Craggs*, who laid my Papers before the Lords Justices, and they referred my Case to the Treasury.

Mr. Secretary *Craggs* was farther pleased to recommend me to Mr. Chancellor *Aisleby*, whom I attended, and was received by him in the most obliging Manner, *October*, 1st. 1719, when he was not a little surprized, by examining the Inspector's Accompts for three Years successively (*viz.*) from *Christmas* 1714, to *Christmas* 1717, to find that the Exports of Pepper were more than the Imports.

VI. That by Mr. Chancellor *Aisleby*'s Directions, I have attended the Lords of the Treasury twice, by whom I am assured of having Justice done me.

In Order to which, I delivered into their Lordships, on *Friday October* 2d. a true Copy

py of the Inspector's Accompts, of the Imports and Exports, of *Tobacco* and *Pepper*, for Four Years last past.

Lastly, What I have farther to offer at this Time, is, that perceiving by your Minute as above, an Order has been sent to your Board, from the Lords of the Treasury, to inquire into these Frauds. I have not received a Copy of that Order, though I waited for it, in Obedience to Your Honours Commands; instead of which Mr. *Brian* only brought me out a Copy of the Minute, with a Memorial annex; to which I gave an Answer, before your Board (*March* 12. 1717.) as recited in this Book *Chap* 7. *page* 25.

Now therefore being resolved to give, a full and ample Answer, according to the Order from the Treasury; I cannot make an Answer so intirely to Satisfaction, till I receive a Copy of that Order which I desire to obey to a Tittle, and with the utmost Veracity.

What I can fully prove, is, that by the Drawbacks on *Pepper* &c. the Government is defrauded of near half a Million per Ann.

Now whereas your Honours are frequently pleased, upon Informations of Frauds, sent to you, from *unknown* Persons, to promise, upon their making good their Informations, all suitable Encouragement, I humbly hope, that upon my proving,

ving what I hereby promise, I shall first be restored to my Office, from which I have been removed thro' a false Accusation. Secondly, that I shall be rewarded suitably to the Importance of my Discoveries, which is what I may justly lay Claim to, and is all that is desired by what I shall still subscribe my self,

Yours Honours

14th October.

1719. *Most obedient humble Servant,*

Robert Loggin.

This Remonstrance being read by their Secretary, the Commissioners, I thought, seemed entirely pleased, and did not only promise me a Recommendation to the Treasury, in Consideration of my Services; but Sir John Stanley in particular assured me that my Sallary should be continued to me without officiating, till I was better provided for; and Mr. Poulteney added, that he did not think that Allowance sufficient, but that I was likewise worthy of a considerable Reward. With this *Treatment* I left the Commissioners with the greatest Satisfaction, not in the least doubting but that what I had been promised would be made good, especially where the Honour of a Board was concerned.

Soon

Soon after my withdrawing, I received the following Minute from their Door-keeper.



Minute, 14. October, 1719.

MR. *Loggin* attended the Board, and gave in a Memorial which was read, and after some Discourse, said he will to morrow let the Commissioners know when he will be ready with Proofs in Writing, for the Discovery of Frauds in the Allowances upon the Exportation of *Tobacco* and *Pepper* contrary to Law.

Cha. Carkeffe Secretary

Upon Reading the Minute, as above, I returned an immediate Answer to the Board, that I would attend with my Proofs, when ever they should please to appoint, who accordingly sent me the following Letter.

Mr.

Mr. Loggin,

THE Commissioners of his Majesty's Customs have received yours of this Date, and desire you will come prepared, one *Wednesday* next, at one a Clock, to prove the Frauds alledged by your Memorial, to have been committed, which I am commanded to signify to you.

I am Sir,

Your humble Servant,

Custom-house London,

17 October 1719.

Cha. Carkeffe.

Pursuant to this Order I attended, and delivered in the following Representation.

May it please your Honours,

THE First *Postulatum* I shall lay down for the Proof of the Facts in my Memorial, is, That whatever Commodities are imported into this Kingdom, and afterward vended for a less Sum than the legal Duties, are fraudulent Practices in the highest Degree.

gree. And whoever makes such unwarrantable Allowances, ought to be punished with the utmost Severity.

II. That Pepper is publickly sold for a less Sum than the Duty, and is seizable by Law wherever found, is well known to your honourable Board: For, as I have mentioned in this Book, no Pepper, for many Years, hath been entred for Home Consumption, except 1234 Pounds Weight by one Mr. Coleman.

Whether in this Case there is not a most villainous Connivance or Contrivance (call it what you please) I humbly submit to your honourable Board.

III. By the Inspector's Accompts from *Christmas 1714*, to *Christmas 1717*, the Exportation of *Pepper* is made to exceed the Importation, to the Quantity of 579.662 lb and a Half Weight; which if it was a Fact, and could be justly proved, the Commodity ought to be prohibited; his Majesty being a great Loser by such a considerable Lessening of the Revenue of his Customs.

IV. But fully to refute any such Pretence: By the Accompts kept by the Clerk of the Pells, and likewise by Mr. Hales of the Tally-Court in his Majesty's Exchequer, (whose Accompts I examined Yesterday) there appears to be paid in from the above-said Period of Time, the Sum of 70.427 l. 4 s. 11 d. Halfpenny: Now, whether this

G

be

be not a most flagrant concealed Fraud, and worthy the strictest Scrutiny, I entirely submit to your honourable Board.— Thus much for the Article of Pepper.

V In the next Place, What I have to offer, with relation to Tobacco, is.

It is well known to your honourable Board, that the Duty amounts to 5 *d.* $\frac{2}{4}$ and a Fraction *per* Pound; and that the total Sum for the three Years before mentioned, chargeable upon that Commodity, according to such Duty, amounts to 1,969.370 *l.* 11 *s.* as entred in your Inspector General's Accompts for the Port of *London* only, exclusive of the Fractions. Instead of which, by the false Entries for Exportation, there is paid in for the whole Kingdom of *Great Britain* (as appears by the Exchequer Accompts) no more than the Sum of 284.651 *l.* 17 *s.* and 3 *d.*

II. That this Fraud will manifestly appear to your honourable Board, from the Exchequer Accompts; for if from the Port of *London* only, there is justly due the Sum above mentioned, it is certain, there ought to be at least one Moiety more added for the Out-Parts; and *Scotland*.

III. And, *Lastly*, Without entring into any farther Particulars, I shall observe, First, That if smaller Duties were laid upon foreign Commodities, and faithfully collected, the Revenue of the Customs would be considerably

derably increased: Or, Secondly, If one Moiety only, was drawn off upon Exportation, as it is in *France*, &c. and even in Tea here, the Revenue would be likewise considerably augmented; for it has always been the Opinion of the best Judges (one of which, I will instance, who was a Gentleman well known to your honourable Board: I mean, Dr. Davenant, in his Essay on the *East India Trade*, written in the Year 1706, Page 51, gives it as his Opinion) That at least one Half of all Commodities imported from thence to this Kingdom, are consumed here, and ought to pay Custom accordingly. This was allowed to be Fact at that Time, and a Bill then passed in Parliament accordingly.

To conclude, I hope your Honours, for the Future, instead of having a mean Opinion of my Services, will think me worthy of the Recommendation you have been pleased to promise; and in all Trusts committed to my Care, the utmost Fidelity and Diligence shall be observed by,

Your Honours

21st October.

1719.

Most obedient humble Servant,

Robert Loggin.



*The Imports and Exports of Pepper
and Tobacco, and the Payments for
the same for the Years 1715, 16, 17,
taken from the Custom-House,
and Exchequer Books.*

1715—Exported—1.665.199
Imported—1.281.975

Remains— .383.224 Pounds
Weight more than Imported,

1716—Exported—1.215.418
Imported—1.166.449

Remains— . 48.969 Pounds
more than Imported,

1717—Ex-

1717—Exported—1.509.873

Imported—1.362.403½

Remains—147.469½ Pounds
more than Imported.

The several Remainders, more than Imported, for the Years above-mentioned, are, viz.

£ Wt.

1715—383.224

1716—48.969

1717—147.469½

Total—579.662½ Which } l. s.
amounts in neat Money at 2 s. per Pound, } 57.966 4 0½
to ———— }

except one Half-Penny
per Pound.

Brought

l. s. d.

Brought over ——— 57.966 04 0¹/₂

Over and above one
 Moiety, or Half Part, of
 the Duty, as the learned
 Dr. *Davenant* observes,
 (not only of *Pepper*, but
 of all *East India* Commo-
 dities) ought to be paid
 for Home Consumption,
 for the said Three Years,
 which amounts to ———

190.511 06 0¹/₂

248.477 10 1

1715-16 and 17.

The Imports of To-
 bacco for the said Years a-
 mount unto 75.623.830¹/₂
 Pounds Weight which at
 5d. ¹/₄ per Pound, exclu-
 sive of the Fractions a-
 mounts in neat Money to;

l. s. d.

1.654.271 06 03

In-

Instead of which by the
false Entries for Exporta-
tion, there is paid in, for
the whole Kingdom of
Great Britain, as appears
by the Exchequer Ac-
compts, no more than
the Sum of —————

l. s. d.
284. 651 17 03

Remains --- 1.369.619 09 00

1715-16 and 17.

The Total of the To-
bacco imported in the } lb. Wt.
Port of *London* only --- } 75.623.830 1

Exported in the same }
Years --- 49.377.917 1

Remains - - 26.245.913 1

Which 26.245.913 1 } l. s. d.
Pounds Weight, comes
to, in neat Money at 5d. 1 }
per Pound, exclusive of } 574.129 07 2 1
the Fractions. —————

Where-

l. s. d.

Whereof paid into the
Exchequer but } 284.65 117 03

Remains unpaid into
the Exchequer, according
to the Accompts receiv'd } 289.477 09 11½
from the Books of the
Inspector General of the
Customs for Tobacco.

From the foregoing Calculations of the
Imports and Exports in the Years 1715, 16,
and 17. By the Custom-House Books, there
manifestly appears to be due to the Go-
vernment for Pepper, the l. s. d.
Sum of 57.966 4 0½
except one Halfpenny per
Pound, paid by the East
India Company upon Im-
portation.

And for the same Years
for Tobacco, Imported in
the Port of London only, } 289.477.9.11½
there appears due to the
Government

Total, for Pepper & Tobacco. 347.443. 14.0

Now

Now if Dr. Davenant's
Calculation, which I take
to be reasonable and just,
be allowed, there is then
due to the Government
for Pepper —————

248.477. 10 01

And for Tobacco there
will be due, for the Port
of London only —————

827.135. 13 15

Total 1.075.613. 03. 25

N. B. Besides the Fraud of 57.966l. 4s. 0d.
ad Valorem for Pepper, the whole Duty
thereof is also lost. And as for Tobacco,
there is not Half so much paid into the
Exchequer for the whole Kingdom of Great
Britain, as is legally due for what is im-
ported in the Port of London only; as by
the Accompts aforesaid, examined by Au-
ditor Strickland, doth appear, and by the
Accompts in the Pell-Office examined by
Mr. Hales of the Tally-Court-Office in
the Exchequer.

H

Thus

Thus in one View, I have plainly given both the Custom-House Accompt; and also, that Gentleman's Calculation: And what mean Opinion soever the Commissioners may have of Dr. Davenant, I am well assured, from the best Information, that he was a Man of Learning, Honour and Honesty, well skilled in the Affairs of Trade; and never better pleased, than in serving his Country.

Having now according to my Promise, given an impartial Account of the Proceedings of the Commissioners of the Customs, relating to the Message sent from the Treasury; I am only to acquaint the Publick, that when I attended them, the last Time, with my Representation of these grand Frauds, they had no Objection to it, in general, but wanted me to point out the particular Persons who had made such unwarrantable Allowances; and at the same Time, withdrew the Salary they had before promised me, and totally dismissed me from his Majesty's Service upon a false Accusation of neglecting my Duty, though I am since told, it was a Favour they assigned any Reason true or false, having since his Majesty's Accession, removed above 500 Persons without assigning any Reason; though the general Complaint

plaint has been for Disaffection; if so, I with
therefore, they would add one more to
the Number, by removing Mr. *Tho. Wade*,
a Tide-Waiter, against whom there was
lodged with the Lord *Townshend*, two
Affidavits for treasonable Practices, in cor-
responding with, and remitting Money to
the Pretender.

Lastly, As to the unparalleled Frauds,
which I have demonstrated in this Work,
the Commissioners of the Customs are very
sensible, that the Case depending between
them and me, is exactly that of *Nathan*
and *David*; They, as a Board, are the Men,
who have so long connived at these unwar-
rantable Allowances; and their Secretary
Mr. Carkeffe, and his Agent *Mr. Marshall*,
the Board well know, can assign the parti-
cular Persons concerned in these Frauds.

To conclude: As their Excellencies the
Lords Justices, were pleased to countenance
my well meant Intentions in *this Treatise*,
to serve his Majesty, so I humbly submit
this *Appendix* to the Consideration of his
Majesty, and both Houses of Parliament:
And hope, that by thus bringing to Light
the fraudulent Practices in the *Present Ma-*
nagement of the Customs, I shall be entitled,

either to a suitable Reward for my Services,
or be otherwise provided for, by being
put into some Post, wherein as I have
for Fourteen Years past served my Coun-
try with an unexceptionable Fidelity, I
may still continue to be serviceable to his
Majesty; to the true Interest of whose Fa-
mily, no one is more entirely attached than
his most Dutiful, and most Obedient Sub-
ject and Servant,

Rob. Loggin.

29th Octob.

1719.



P O S T.



POSTSCRIPT.

AS I defy any Man living to charge me with the least wilful Mistake, or the Relation of any false Fact, throughout this Narrative; so I would on the other Hand be as cautious of aspersing any Person whatsoever,

I mention this, to prevent an Objection which may be made by some malicious Persons, that I have reflected on the Board, without having the least Ground for my Assertions: I therefore submit to all impartial Readers, the Motives I had for charging the Board with Conniving at those grand Frauds, which I have so fully detected.

I. I have served the Crown, in the Revenue of the Customs, for 14 Years past, with the utmost Fidelity: And being bound
by

by my Oath, to detect all fraudulent Practices, thought it my Incumbent Duty to act as I have done.

II. Before I had dispersed any Copies of this Treatise, I thought it my Duty to present them to the Commissioners, which I accordingly did; and none of them at that Time seemed displeased. But Mr. Walker, who out of a peculiar Behaviour, suitable to his Descent, was pleased, when I gave him my Book, to grin at me; and told me, *That I had better mind my Business, than concern myself about these Affairs.* I answered, *That I was certain, I was doing his Majesty more Service than I could upon my Station, where I was in a manner useless.* It is no Wonder that I should be thus treated by this Gentleman, to whom I have my self paid many illegal Fees by Order of the Merchants upon the Exportation of Coffee (the Duty whereof requires a Regulation, as much as those of Pepper and Tobacco.) And he was pleased to carry on his Threats against me; for on the very Day I presented my Books, I was dismissed; which I believe will be looked upon by all the World, as a Mark of their Resentment against me: For if the Board was not interested in these illegal Practices, why should they discharge me, for acting as they had sworn me to do?

Lastly,

Lastly, As to all Publick Offices, to which I have had Recourse, I have been treated with the utmost Civility, particularly by Mr. Hales of the Tally-Court, to whom I think my self obliged to make this publick Acknowledgment; when I told him, that by the Custom-House Books, his Majesty was brought in Debtor upon the Accompt of the Duty upon Pepper, (the Acts of Parliament for that Duty being, as I have been lately informed, procured by Sir Matthew Dudley) and yet by the *Pell-Accompts*, and his *Entries* the King was made to receive about 20000 l. *per Ann.* for the Duty upon Pepper: But Mr. Hales very frankly told me, That the Entries which were sent to him from the Custom-House, were for *Piper, Uvas, & Passas*: By which it is plain, that the *Uvas & Passas*, are only Terms made Use of to skreen the Fraud, and make the Pepper Duty deficient in the Exchequer Books, as well as in their own, and are Practices that can come under no other Appellation, than *Arithmetical Legerdemain*.



CONCLUSION.

THE Commissioners may act as they please, but the *Present Management of the CUSTOMS*, is now looked upon as a National Grievance, and is complained of accordingly. The *Free-Thinker of October the 5th. No. 161.* ——— has fully cleared the Word *INFORMER*, from being a *Term of Reproach*. That judicious Writer honestly declares, It is of late come to that Pass, that a Man shall be treated with the opprobrious Term of an *Informing Villain*, if he does not suffer the King to be daily defrauded of his *CUSTOMS*. And if this Misapplication of Words, (says he) grows a little more prevalent among the People, it may at last be thought dishonourable to prosecute an *Highway-Man*, or an *House-Breaker*: But certainly, he who does not endeavour to prevent the Growth of any Wick-
ed

kedness, when it lyes in his Power, may be
 justly said to be necessary to it. The Romans
 spared not their nearest Relations, when they
 thought the publick Weal suffered from them.
 How degenerate then are we, who seem to
 think it a Mark of Honour to conceal Injuries
 done to the best of Kings; therefore an INFOR-
 MER, when he acts upon Principles tending to
 the Advantage of his Country, is but another
 Name for a good Subject. The Commissio-
 ners may perceive by this, that I am not
 the only Person who complains of their Ma-
 nagement: For as the *Free-Thinker* proceeds,
 the Enacting of excellent Laws, if at the same
 time there be an universal Remissness in the
 Execution of them, does at once shew the Un-
 derstanding, and the Corruption of a Nation;
 and a Nation must be over-run with Trans-
 gressors, before it can be voted infamous to en-
 force the Observation of its Laws. He thus
 concludes,

“ Money is the Support of the Govern-
 “ ment: But Money cannot be raised with-
 “ out Taxes; and Taxes cannot be just, un-
 “ less they are equally layed; nor can the
 “ Equality of Taxes be preserved, unless
 “ the Subjects comply with those equal
 “ Rules, which are prescribed by the Laws,
 “ that exact their Payment. He therefore,
 “ who defrauds the Customs, does not only
 “ wrong the Government; but commits a

“ particular Injury against every Member
 “ of the Community. To make this evi-
 “ dent, I need but observe, That the Man,
 “ who in Trade vends his Commodities,
 “ without paying the Duties, must either
 “ cheat the Buyer by his exorbitant Gains,
 “ or ruin the fair Trader, who complies with
 “ the Laws: Wherefore, every Man has as
 “ much Right to stop the Growth of this
 “ Evil, as he has to recover a just Debt,
 “ or to prevent a manifest Injustice.

“ What can be more preposterous than
 “ the Behaviour of many of my Country-
 “ men? The same Man, who shall think
 “ it inconsistent with his Honour to de-
 “ tect a Plot against the Government, shall
 “ imagine he acquits himself as a notable
 “ Patriot, by informing of any Breach of
 “ the *Game-Act*: He fears the odious Name
 “ of an Informer, if he attempts to save his
 “ Country from Ruin; at the same Time
 “ that he shall glory in prosecuting a poor
 “ Fellow for killing a Brace of Partridges.

Such, no doubt, were the Practices of
 the Men pointed at by Sir Samuel Garth, in
 his admirable Poem, the *Dispensary*, viz.

*Still, little Villains must submit to Fate,
 That great ones may enjoy the World in State.*

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